

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

North Shore Gas Company)	
)	Docket No. 12-0511
Proposed General Rate Increase for)	
Gas Distribution Rates)	
)	
)	
Peoples Gas Light and Coke Company)	
)	Docket No. 12-0512 (cons.)
Proposed General Rate Increase for)	
Gas Distribution Rates)	ON REHEARING

STATEMENT OF POSITION OF
THE PEOPLE OF THE STATE OF ILLINOIS

The People of the State of Illinois

By LISA MADIGAN, Attorney General

Karen L. Lusson
Senior Assistant Attorney
Timothy S. O'Brien
Assistant Attorney General
Public Utilities Bureau
Illinois Attorney General's Office
100 West Randolph Street, 11th fl.
Chicago, Illinois 60601
Telephone: (312) 814-1136 (Lusson)
Telephone: (312) 814-7203 (O'Brien)
Facsimile: (312) 812-3212
E-mail: klusson@atg.state.il.us
tsobrien@atg.state.il.us

October 30, 2013

Table of Contents

I.	Introduction	1
II.	Procedural History.....	2
III.	ARGUMENT	2
	A. The Utilities Have Failed to Meet Their Burden on the Alleged NOL Adjustment.	2
	B. The Evidence in the Original Hearing Failed to Justify the Alleged NOL Adjustment	2
	C. The Evidence on Rehearing Supports Rejection of the 2012 NOL Adjustment	5
	D. The Commission’s Order in the Original Hearing Should be Modified.....	6
IV.	CONCLUSION	9

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

North Shore Gas Company)	
)	Docket No. 12-0511
Proposed General Rate Increase for)	
Gas Distribution Rates)	
)	
)	
Peoples Gas Light and Coke Company)	
)	Docket No. 12-0512 (cons.)
Proposed General Rate Increase for)	
Gas Distribution Rates)	ON REHEARING

**POSITION STATEMENT ON REHEARING OF
THE PEOPLE OF THE STATE OF ILLINOIS**

The People of the State of Illinois, by and through Lisa Madigan, Attorney General of the State of Illinois (“the People” or “AG”), and pursuant to the request of the Administrative Law Judges, hereby file their Statement of Position in the above-captioned proceeding, consistent with the Revised Initial Brief on Rehearing filed by the People on October 28, 2013.¹

I. Introduction

Under Section 9-201 of the Act, a utility filing for a rate increase has the burden of proving its rates are just and reasonable. 220 ILCS 5/9-201. The Utilities’ request to include a substantial tax Net Operating Loss (“NOL”) in rate base for 2012 appeared *for the first time* in the Utilities’ surrebuttal testimony filed in the original hearing of this docket. The People, Commission Staff, and City/CUB each argued that the Utilities’ failed to meet their burden of proving that they were entitled to include these NOLs in rate base. AG Initial Brief (hereinafter cited as “IB”) (Original Hearing) at 42-46; Staff Reply Brief (“RB”) (Original Hearing) at 35; City/CUB IB (Original Hearing) at 28. The Commission found otherwise and included these amounts in rate base.

The Utilities’ proposed NOL significantly increases the Companies’ rate base. The fact remains that NS and PGL have failed to provide *any* evidence to demonstrate that the adjustment is necessary or reasonable. The Commission should reject the adjustment because the source and the details surrounding the 2012 NOL remains conspicuously absent from the Companies’ evidentiary presentation.

¹ The People’s Initial Brief on Rehearing was timely filed on e-docket on October 23, 2013 with revisions filed on October 28, 2013.

II. Procedural History

On July 31, 2012, the Utilities proposed significantly increased rates based on a forecasted 2013 test year in the original hearing of this docket. PGL requested an increase of \$97.8 million and NS requested about \$9.6 million. After an evidentiary hearing and several rounds of briefing by the parties, the Commission issued a Final Order on June 18, 2013.

In its Final Order, the Commission allowed inclusion of the 2012 and 2013 tax NOLs in rate base. ICC Docket No. 12-0511, Final Order (June 18, 2013) at 99-100. The People and CUB/City filed applications for rehearing arguing, *inter alia*, that the Commission's order was faulty because the record evidence does not support including the NOLs in rate base. The Utilities also filed an application for rehearing arguing, essentially, that the Final Order did not include appropriate figures for the NOL. On August 6, 2013, the Commission granted the People's request for rehearing and reconsideration on the NOL issue, as well as the Company's request to correct numerical errors in the final order. On rehearing, the Utilities filed direct and reply testimony and Commission Staff filed direct testimony. An evidentiary hearing was held on October 10, 2013.

III. ARGUMENT

A. The Utilities Have Failed to Meet Their Burden on the Alleged NOL Adjustment

As in the original hearing of this docket, the substantial addition to the 2012 rate base to reflect the Utilities' NOL remain unexplained by the Utilities' witnesses and unjustified by the Utilities' evidence. The extent of the Utilities' testimony provided in support of the adjustment in the original hearing consisted of little more than a passing blurb that appeared for the first time in surrebuttal testimony. No further detail was provided in the original hearing. The record remains just as cloudy on any sort of substantive justification for including the substantial 2012 NOL in the Companies' rate base. The record on rehearing includes only the Companies' testimony supporting the computational corrections to the final order and Staff's presentation of those numbers – both with and without the disputed 2012 NOL -- for the Commission's consideration. This rehearing provides the Commission with the opportunity to revisit their original conclusion in the Final Order in this case and correct the error of permitting an unexplained 2012 NOL in the rate bases of the Companies, which has the effect of increasing the PGL rate base by \$38.6 million and the North Shore rate base by \$2.1 million, thereby significantly increasing the Companies' revenue requirements.

B. The Evidence in the Original Hearing Failed to Justify the Alleged NOL Adjustment

The testimony in the original hearing provides no insight into the Utilities' about-face on seeking recovery for a Net Operating Loss ("NOL") at the surrebuttal stage of the hearings below. Both PGL and NS operate under a consolidated tax entity, which means that the Utilities' parent, Integrys, files a single tax return for PGL, NS, and other Integrys affiliates. See NS-PGL Ex. 5.1, Schedule G-5 at 4. In their direct case in the original docket, the Utilities originally stated that, based on their best estimates, neither 2012 nor 2013 would result in a NOL on a

consolidated basis, even though each individual utility could conceivably be in a NOL position. NS-PGL Ex. 5.1, Schedule G-5 at 4. The Utilities stated, in Schedule G-5, that:

There is currently no forecasted net operating loss (“NOL”) deferred income tax asset. This results from the assumption that while [the Utilities] may be generating taxable losses, the consolidated group is assumed to be able to use those losses. Under the Companies tax sharing agreement, [the Utilities] will be paid cash for the tax benefit of its loss, if any, generated on a standalone basis, and used to reduce consolidated tax obligations. [The Utilities] will therefore not have a deferred income tax asset for the NOL. This assumption will be monitored / updated at each step in the case.

NS Ex. 5.1, Schedule G-5 at 10; PGL Ex. 5.1, Schedule G-5 at 10-11.

As the original docket proceeded, the Utilities provided no clear indication that there would be any NOL on either a consolidated or standalone basis. Mr. Stabile specifically explained in his Rebuttal testimony, “If a utility has more tax deductions than taxable income in a given tax year, it has a tax NOL.” NSPGL Ex. 30.0 at 29. Mr. Stabile then further noted in his Rebuttal testimony that “no deferred tax asset exists as of the end of 2012 due to the consolidated groups (sic) income.” *Id.* at 27. Then, suddenly, in Mr. Stabile’s surrebuttal testimony, a blurb was dropped in that: “In addition, based up on the status of year-end closing, the consolidated group is also in an NOL position.” NS-PGL Ex. 46.0 at 36.

The details provided by the Companies for the sudden change in the 2012 NOL status are sparse, to say the least. Utilities witness Mr. Hengtgen’s testimony states:

B. Net Operating Loss (“NOL”)

Q. Have the Utilities included an amount for their NOL in rate base?

A. Yes, Utilities witness Mr. Stabile discusses in his surrebuttal testimony the reason for and the amounts of NOLs that the Utilities have included in rate base.

NS-PGL Ex. 43.0 at 26. Utilities witness Stabile proceeds to provide a limited explanation of the change:

Q. What is the status of an NOL in the Utilities’ surrebuttal filing?

A. Because the Utilities have included the 2013 bonus depreciation estimates within the update for surrebuttal, they are now incurring losses in 2013. In addition, based upon the status of year end closing, the consolidated group is also in an NOL position.

Q. Have the Utilities included the deferred income tax effects of the NOL in it (sic) surrebuttal?

A. Yes. The Utilities have included stand-alone NOL amounts for 2012 and 2013 in amounts at present rates information. See the surrebuttal testimony of Mr. Hengtgen for further details.

NS/PGL Ex. 46 at 36 (emphasis added). Mr. Stabile's Surrebuttal, as promised by Mr. Hengtgen, does *not*, in fact, provide the "further details" that he asserted would be forthcoming. While Mr. Hengtgen addresses the 2013 NOL, neither witness explains the basis for the 2012 NOL, the amounts of the adjustments or how they impact the rate base, or why they waited until the surrebuttal phase of the case to raise the 2012 NOL amounts.

Utilities' witness Mr. Stabile discusses the American Taxpayer Relief Act of 2012, which extended the availability of 50% bonus depreciation into 2013, in his surrebuttal testimony. NS-PGL Ex. 46.0 at 34-35. Toward the end of that discussion, he briefly notes that due to bonus depreciation updates in 2013, the Companies are incurring losses in 2013.² Without further detail, except a reference to Mr. Hengtgen's surrebuttal discussion, Mr. Stabile, referring to 2012, then states, "In addition, based up on the status of year-end closing, the consolidated group is also in an NOL position." *Id.* at 36. No further detail is provided.

Mr. Hengtgen testified in surrebuttal testimony that he was presenting new stand-alone Net Operating Loss amounts for 2013 *and* 2012 at "present rates information." PGL/NS Ex. 43.0 at 26; PGL/NS Ex. 43.2, p. 2. This was the very first time the Company suggested or proposed an NOL adjustment for 2012 in the original hearing, which is unrelated to the 2013 bonus depreciation extension. Under the Commission's rules, utilities must present proposed ratemaking adjustments in the Direct phase of their case. 83 Ill.Admin.Code Part 287.30. The 2012 NOL, which carries forward into the 2013 test year, could have been presented or raised as a possibility prior to the Utilities Surrebuttal testimony. The Utilities' decision to wait until Surrebuttal to propose this NOL adjustment meant that Staff and Intervenors were not permitted to investigate the change through meaningful discovery, let alone comment upon the proposal in testimony.

The Utilities suggested in the original hearing that the need to reflect tax NOL amounts for both 2012 and 2013 came as a result of the federal government's extension of bonus depreciation, which occurred after the filing of their Rebuttal testimony. NS-PGL Ex. 46.0 at 34-35. The fact is that the bonus depreciation (prior to the extension that was passed after January 1, 2013 by the U.S. Congress) was in existence throughout 2012. The Companies could have (and should have) estimated potential NOL effects on rate base as a result of the bonus depreciation in effect throughout 2012 as an issue either in its Direct or Rebuttal testimony filings. They did not, however, do so, and ratepayers should not be forced to pay the price for their inaction.

As a result of the Utilities' delay in presenting this evidence in the original hearing of this docket, Staff and Intervenors were foreclosed from responding to the Utilities' surrebuttal testimony, which had a significant impact on the Utilities' proposed revenue requirements. If PGL/NS believed it was eligible to recognize an NOL in 2012, that fact could have, and should have, been raised in an earlier evidentiary filing. Even putting aside the unexplained delay in raising the issue earlier in the case, the Companies utterly failed to provide a witness to describe the source and cause of the NOL for 2012. The paucity of information regarding the proposed adjustment is particularly troubling given that the loss is somehow attributed to "the consolidated group" – presumably a reference to affiliated Integrys companies. NS-PGL Ex. 46.0 at 36.

In the People's Initial Brief in the original hearing of this docket, the People explained why the Companies' eleventh-hour attempt to recognize a 2012 net operating loss ("NOL") in its Surrebuttal testimony, with no explanation as to the source or cause of the NOL or why it justifies increasing rate base, should be rejected. AG IB at 42-46. In their Initial Brief, the

² The People do not object to the 2013 NOL recorded in the test year.

Companies begin by acknowledging that during the direct and rebuttal phases of the case, no deferred tax asset related to NOLs existed for 2012 or 2013. However, the Companies claim, “when surrebuttal testimony was filed, two major events occurred: (1) the American Taxpayer Relief Act of 2012 was enacted in January 2013; and (2) end of year 2012 books closed.” NS/PGL Brief at 56. Given the post-2012 enactment of the extension of bonus depreciation in the American Taxpayer Relief Act of 2013, and the resulting bonus depreciation that now can be claimed for 2013, the People did not challenge the reported 2013 NOL in the original docket and do not challenge it on rehearing.

However, the passage of the American Taxpayer Relief Act for 2013 (thereby creating the bonus depreciation allowance for 2013) had nothing to do with any alleged 2012 NOL. Bonus depreciation was already in effect during 2012. The explanations for the 2012 NOL offered by the Utilities in January of 2013, at the Surrebuttal state of the hearing, explained nothing. The issue before us is the 2012 NOL that appeared for the first time as an issue in the case in the Companies’ surrebuttal. The Utilities pointed to the American Taxpayer Relief Act of 2013 as an apparent reason. However, as noted by the People in their Initial Brief and Reply Brief, there is no way that the enactment of the American Taxpayer Relief Act of 2013 in *January 2013* could have created an NOL in *2012*. AG IB at 44; AG RB at 27. The Utilities also point to the end of year closing. However, as previously noted by the People, it is also safe to assume that the closing of end of year 2012 books did not come as a surprise. No one can say for certain, however, because there is no testimony in the record addressing that point. Even if it did come as a surprise, the Companies utterly failed to explain or describe what event created an NOL where none had existed previously, other than to offer the circular explanation that “The closing of the books for 2012 resulted in the *consolidated group* being in a NOL position for 2012.” NS/PGL IB at 57. The “consolidated group” offered no witnesses to explain the NOL in this case, however.

The details provided by the Companies for the sudden change in the 2012 NOL status are sparse, to say the least; particularly when the dollar impact of including the NOLs is so significant. According to NS-PGL Ex. 43.5P and 54.1P, including the 2012 NOL increases the PGL test year rate base by \$38.597 million. For North Shore, including the 2012 NOL increases the NS average test year rate base by \$2.123 million. NS-PGL Ex. 43.5N; 53.3N. Therefore, given the scant evidence and explanation for why there was a 2012 NOL in the original docket, the Utilities failed to meet their burden of proof.

C. The Evidence on Rehearing Supports Rejection of the 2012 NOL Adjustment

In their Rebuttal Testimony on Rehearing, the Utilities attempt to provide a justification for including the 2012 NOL when Utilities witness Ms. Moy claims that “the elimination of the 2012 Net Operating Loss (“NOL”) in the determination of their rate bases would place the Utilities at risk of a tax normalization violation.” NS-PGL Ex. 54.0 at 3. However, Ms. Moy fails to explain what caused the 2012 NOL or why rejecting the Company’s requested adjustment to rate base would violate tax normalization rules. Consequently, this justification was originally dismissed as a strawman by the People in the original docket and it, again, fails to withstand even the slightest amount of scrutiny. The record on rehearing clearly demonstrates that the Utilities’ odds of being in violation of tax normalization border on the non-existent.

First, the Utilities concede that they have a “very limited history of interaction with the IRS regarding normalization.” Staff Cross Exhibit 1. Second, the Utilities admit that there have

been *no other* Integrys affiliates that have lost accelerated depreciation due to a normalization violation. Staff Cross Exhibit 2. Finally, consistent with the lack of substantive evidence, the Utilities point to three California utilities that they are aware of which, at one point, *30 years ago*, experienced a temporary loss of accelerated depreciation eligibility due to a normalization violation. Staff Cross Exhibit 2. There is no evidence that the California instance is in any way analogous to the instant case. Beyond this limp justification, the Utilities have pointed to no other reasons to support their decisions to include the NOL. The Commission should reject the Utilities request.

The Utilities previously claimed in the original hearing that “failure to reflect a known 2012 or 2013 NOL in this proceeding may cause a violation of the normalization rules.” NS/PGL IB at 57. Assuming, for the sake of argument, that what the Company claims is true (and we don’t know that it is, because, as noted above, there is no reliable precedent for such a finding of a violation of the normalization rules and the Utilities did not explain why they suggested that a normalization violation may occur), the Utilities’ statement is nothing more than a strawman argument and irrelevant to the issue at hand. The point is that there is not a *known* or substantiated 2012 NOL. There is only a number that appeared for the first time in the Companies’ surrebuttal testimony in the original hearing with no explanation, with no documentation, and with no supporting workpapers. The record on rehearing still offers no substantive evidence supporting a 2012 NOL. The Companies are asking the Commission to accept on faith that something caused an NOL. This hardly satisfies the Utilities’ burden of proof under Section 9-201 of the Act. As noted above, inclusion of this unjustified amount increases PGL’s rate base by \$38.6 million NS’s by \$2.1 million. NS-PGL Exs. 43.5P; 54.1P; 43.5N; 53.3N. The Utilities’ failure to justify this adjustment supports Commission removal of this item from the Companies’ respective rate bases.

D. The Commission’s Order in the Original Hearing Should be Modified

The People also note that the Commission’s Final Order contained faulty conclusions that should be remedied on rehearing. First, the rationale of the order is internally inconsistent. On one hand, the Commission correctly points out that, “*In its reply brief, Staff agreed with the AG that the 2012 NOL should be removed from the revenue requirements. While Staff and the Companies agree on the effect, Staff does not agree that the 2012 NOL should be included.*” Final Order at 100. In the very next sentence, however, the Order states, “This methodology to reflect the impact of the revenue increase on the NOL and final revenue requirements is not contested between Staff and the Companies.” Final Order at 100. As the previous sentences highlight, however, Staff *does* object to any recognition to the unexplained 2012 NOL amounts.

The Final Order fails to address the Utilities’ complete lack of record evidence supporting the quantification of the 2012 NOL or the lack of any explanation of exactly what changed at the time of surrebuttal that suddenly brought the NOL into existence, as specifically highlighted in the People’s Initial and Reply Briefs in the original hearing of this docket.

In addition, the rationale supplied for the conclusion in the Final Order is muddled. The Order simply accepts as fact the Utilities’ claim that “two new facts occurred in January 2013” (1) the American Taxpayer Relief Act of 2012 was enacted in January 2013; and (2) end of year 2012 books closed.” Final Order at 100. But, as explained above, these “two new facts” explain nothing. As noted above, there is no way that the enactment of the American Taxpayer Relief Act of 2012 in *January 2013* could have created an NOL in *2012* (as was explained in the

People's Initial Brief), and the Final Order offers no explanation of the relevance of the 2013 American Taxpayer Relief Act to the 2012 NOL claimed by the Company. The Final Order utterly fails to address how this event created an NOL where none had existed previously, and why the Utilities should not be held to their requisite burden of proof.

The Order concludes that "The Commission must weigh all facts in evidence and it finds that it is proper to include both 2012 and 2013 NOLs in rate base." Tellingly, however, the Order cites no facts in evidence that support including the 2012 NOL in rate base. It could not -- no such evidence exists. The Commission should reverse the Order's acceptance of the unexplained 2012 NOL, remove these proposed rate base adjustments (and any derivative adjustments) from the final revenue requirements established in this case.

For all of these reasons, and the rationale supplied in the AG Initial Brief and Reply Brief, the Companies' claimed 2012 NOL should not be reflected in the Companies' test year rate base and revenue requirement.

E. The People Have No Burden of Proving the Unreasonableness of the 2012 NOL Adjustments

Finally, the People note that the Companies have attempted to skew longstanding precedents related to burdens of proof in their arguments. This argument not only misstates the established evidentiary standards in this rehearing, it improperly attempts to place a burden on the intervenors in this docket. The Commission should disregard the Companies' attempts to once again divert attention from the real issue: that the record evidence does not support including NOL in the rate base.

The Companies' suggestion that the People waived the opportunity to be heard wrongly assumes that the People had an obligation to provide evidence on rehearing. The Companies' argument not only ignores, it subverts, clear precedent related to a utilities' burden of proof. Section 9-201(c) of the Public Utilities Act (the Act) makes it clear that the Utilities -- not Staff or Intervenors -- have the burden of proving the requested accounting treatment:

In such hearing, the burden of proof to establish the justness and reasonableness of the proposed rates or other charges, classifications, contracts, practices, rules or regulations, in whole and in part, shall be upon the utility.

220 ILCS 5/9-201(c). As demonstrated in the People's briefs in this docket as well as the Initial Briefs on Rehearing filed by Staff and CUB/City, the Companies failed to meet this burden in the case below. *See* AG IB at 6-10; Staff IB at 6-8; CUB/City IB at 7-8. The Companies' attempt to switch the burden of proof on this issue should not distract the Commission from the fact that the evidence presented on rehearing provides no additional support to justify the Commission's original conclusion on NOLs.

Contrary to what the Companies claim, this rehearing was never intended to be an opportunity for the Companies to get another bite at the apple and submit additional evidence to prove their case. The People's application for rehearing sought review and reconsideration of the Commission's decision to include NOLs in rate base because the People argued that "the Commission's decision to recognize an NOL for the 2012 time period, which increases rate base by more than \$38 million, is contrary to law, *not supported by substantial evidence*, arbitrary and capricious and beyond the jurisdiction of the Commission, contrary to Section 10-201(e)(iv)(A-D) of the Act." 12-0511, AG Application for Rehearing (July 19, 2013) at 13. (Emphasis

added). In granting rehearing, the Commission granted (1) the Companies' request to correct what they viewed as an improper calculation related to NOLs and (2) the People's and CUB/City's requests for rehearing and reconsideration of the decision to include the 2012 NOLs in the Companies' rate base.

The applications for rehearing filed by the People and CUB/City defined the parameters of this rehearing. In addition, the People could not have been clearer at the outset of the rehearing of this docket that they were seeking rehearing for purposes of the Commission reconsidering its decision on the 2012 NOLs. At the first status hearing after rehearing was granted, the People explicitly outlined their view on the purpose of the rehearing when counsel for the People stated on the record that:

In granting our -- the People's application for a hearing as well as Sub City's [sic] application for a hearing, it is our view that the Commission -- those applications simply sought reconsideration of the Commission's conclusion on the 2012 NOL. For that reason, it is unlikely that the ratepayer advocates would be filing any testimony related to that issue given that there was a lack of evidence on the 2012 NOL.

Also, the ratepayer advocate's applications for rehearing did not -- rules require to seek specific allegations of the need for additional evidence or a description of what evidence would be filed related to the 2012 NOL, (the) application for the rehearing addressed what we believe was a lack of evidence on the part of the Company to support the 2012 NOL.

Docket No. 12-0511, Transcript (August 22, 2013) at 7-8. As demonstrated above, the People did not file evidence on the Companies 2012 NOL because it had no obligation to do so; moreover, any "evidence" regarding the 2012 NOL and why it could not be absorbed by "the consolidated group" was never explained by the Companies during the case below. It was not the obligation of the People, Staff or any other party to attempt to explain this alleged occurrence. *See Hartigan*, 117 Ill.2d at 135-6, 510 N.E.2d at 871. The Companies' argument that the People waived filing additional testimony is, therefore, a red herring.

The Companies also present a curious criticism of the People for not addressing the NOL in *direct* or *rebuttal* testimony in the case below. Companies IB at 10. The People simply respond, as noted above, that up until the Companies filed surrebuttal testimony (after a point when the People would have *any* opportunity to respond in prefiled testimony), the Companies had repeatedly stated that there would not be a deferred tax asset related to an NOL that would be placed into rate base. *See* Section 2, *supra*; AG IB at 6-8; Staff IB at 6. As noted above, the People have no burden to prove unreasonableness in this case, and the People are would have no good reason to respond to an issue before it becomes an issue. In this case, as established above, the NOL did not become an issue until the Companies filed their surrebuttal testimony. Therefore, the People did not "feign surprise"³ at the Companies' sudden reversal on the NOLs – the record evidence demonstrates that, in fact, was a surprise.

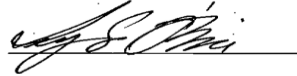
³ Companies' IB at 10.

IV. CONCLUSION

For the foregoing reasons, the People of the State of Illinois request that the Commission issue an order consistent with the positions stated in this Statement of Position.

Respectfully submitted,

PEOPLE OF THE STATE OF ILLINOIS
By Lisa Madigan, Attorney General



Timothy S. O'Brien
Assistant Attorney General
Karen Lusson
Senior Assistant Attorney General
Public Utilities Bureau
100 W. Randolph Street, 11th Floor
Chicago, Illinois 60601
Telephone: (312) 814-7203 (O'Brien)
Telephone: (312) 814-1136 (Lusson)
Facsimile: (312) 814-3212
E-mail: tsobrien@atg.state.il.us
E-mail: klusson@atg.state.il.us